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IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re:	Chapter 11
Iowa Gaming Company, LLC,	Case No.
Debtor.	(Joint Administration Requested)

LIST PURSUANT TO LOCAL BANKRUPTCY RULE 1007-1(A)(1)(B) OF CREDITORS THAT THE DEBTOR BELIEVES ARE MEMBERS OF ANY COMMITTEE ORGANIZED BY THE CREDITORS BEFORE THE COMMENCEMENT OF THE CASE

The following is the list of creditors that the Debtor believes are members of any committee organized by the creditors before the commencement of the case:

None

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION

I, Robert S. Ippolito, Secretary and Treasurer of Iowa Gaming Company, LLC, an Iowa limited liability company, declare under penalty of perjury that I have read the foregoing List Pursuant To Local Rule 1007-1(a)(1)(b) Of Creditors That The Debtor Believes Are Members Of Any Committee Organized By The Creditors Before The Commencement Of The Case and that it is true and correct to the best of my information and belief

I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 13, 2014

By: Robert S. Ippolito

Secretary and Treasurer